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Hearing Date: August 16, 2007  
Hearing Time: 10:00 a.m.

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK**

**IN RE:**

**DELPHI CORPORATION, et al.,  
  
Debtors**

§  
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§  
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§

**CASE NO. 05-44481(RDD)**

**CHAPTER 11**

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**RESPONSE OF ANGELINA COUNTY, BEXAR COUNTY, CAMERON COUNTY,  
CITY OF EL PASO, CITY OF HARLINGEN, CITY OF SAN MARCOS, CYPRESS-  
FAIRBANKS ISD, DALLAS COUNTY, HARLINGEN CISD, HARRIS COUNTY/CITY  
OF HOUSTON, HIDALGO COUNTY, MONTAGUE COUNTY, MONTGOMERY  
COUNTY, NUECES COUNTY, SAN MARCOS CISD & TARRANT COUNTY TO  
DEBTOR'S NINETEENTH OMNIBUS OBJECTION (SUBSTANTIVE) PURSUANT TO  
11 U.S.C. §502(b) AND FED. R. BANKR. P. 3007 TO CERTAIN (A) INSUFFICIENTLY  
DOCUMENTED CLAIMS, (B) CLAIMS NOT REFLECTED ON DEBTOR'S BOOKS  
AND RECORDS, (C) UNTIMELY CLAIM, AND (D) CLAIMS SUBJECT TO  
MODIFICATION, TAX CLAIMS SUBJECT TO MODIFICATION, MODIFIED  
CLAIMS ASSERTING RECLAMATION, AND CONSENSUALLY MODIFIED AND  
REDUCED CLAIMS**

TO THE HONORABLE UNITED STATES BANKRUPTCY COURT:

COMES NOW, Angelina County, Bexar County, Cameron County, City of El Paso, City of Harlingen, City of San Marcos, Cypress-Fairbanks ISD, Dallas County, Harlingen CISD, Harris County/City of Houston, Hidalgo County, Montague County, Montgomery County, Nueces County, San Marcos CISD and Tarrant County, (“Taxing Authorities”) Respondents and tax claimants herein, and files this Response to the Debtor’s Nineteenth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. §502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Insufficiently Documented Claims, (B) Claims not Reflected on Debtor’s Books and Records, (C)Untimely Claim, And (D) Claims Subject to Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation and Consensually Modified and Reduced Claims and Granting Related Relief, and would show the Court as follows:

1. Respondents assert that it is not necessary for it to file any responses to the Objection to Claim, as the filing of a claim is tantamount to the filing of a complaint in a civil action and the filing of an objection is tantamount to an answer. *In re Simmons*, 765 F.2d 547, 552 (5<sup>th</sup> Cir. 1985). Respondents made a *prima facie* case when it filed its Proof of Claims, and the burden is now on the Debtor to rebut it. *In re WHET, Inc.*, 33 B.R. 424, 437 (D. Mass 1983).
2. Nevertheless, out of an abundance of caution Respondents hereby reassert its secured claims against Debtor's estate as fully as if that Proof of Claim were repeated verbatim.

WHEREFORE, PREMISES CONSIDERED, Taxing Authorities pray that upon hearing of the Debtor's Nineteenth Omnibus Objection to Claims, the Court admit its claims, deny the objection and award it such other and further relief as to which it may show itself justly entitled.

Dated: August 2, 2007

Respectfully Submitted,

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By: /s/Diane W. Sanders  
DIANE W. SANDERS  
State Bar No. 16415500

**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing Response to Debtor's Nineteenth Omnibus Objection to Claims has been served on the parties listed below on this 2<sup>nd</sup> day of August, 2007.

**DEBTOR**

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**ATTORNEY FOR DEBTOR**

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/s/Diane W. Sanders  
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